

Valid For Periods Beginning On or After September 1, 2004

This package contains the following:

- ST-9 Virginia Retail Sales And Use Tax Return
- ST-9A Virginia Retail Sales And Use Tax Work Sheet
- ST-9B Schedule Of Local Taxes

Complete the Form ST-9 below, detach it and mail it with your payment to:

Virginia Department of Taxation
P.O. Box 26626
Richmond, VA 23261-6626

DO NOT send the Work Sheet (ST-9A) - maintain it as part of your records.

Tax Rates For Lines 5 and 6 Below

State - Food Sales and Use Tax Rate (Line 5, Column c)

- For periods ending on or prior to June 30, 2005, use the rate of 3% (.03).
- For periods beginning on or after July 1, 2005, call (804) 367-8037 for the rate.

State - General Sales and Use Tax Rate (Line 6, Column c)

Monthly Filers

- For periods ending on or prior to August 31, 2004, use **3.5%** (.035).
- For periods beginning on or after September 1, 2004, use **4%** (.04).

Quarterly Filers

- For periods ending on or prior to June 30, 2004, use **3.5%** (.035).
- For the period of July 1, 2004 to September 30, 2004, use **3.5%** (.035) for the months of July and August and use **4%** (.04) for the month of September.
- For periods beginning on or after October 1, 2004, use **4%** (.04).

Detach at dotted line below. DO NOT SEND ENTIRE PAGE

Form ST-9

Doc ID 109

Virginia Retail Sales And Use Tax Return

For assistance call: (804) 367-8037

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Va. Dept. of Taxation ST-9 W (Rev. 9/04)

| | |
|------------------|----------|
| Account Number | Locality |
| Name | |
| Address | |
| City, State, ZIP | |

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature

Date

Phone Number

| | | | | | |
|-------------------|---|--------------------|---|---------|--|
| For Period Ending | 1 Gross Sales | 1 | | | |
| | 2 Personal Use | 2 | | | |
| Due Date | 3 Exempt State Sales & Other Deductions | 3 | | | |
| | 4 Total Taxable State Sales & Use | 4 | | | |
| | (a) Item & Rate | (b) Taxable Amount | | (c) Tax | |
| | 5 State Food (See above.) | | 5 | | |
| | 6 State General (See above.) | | 6 | | |
| | 7 Local (1%) | | 7 | | |
| | 8 Total State Tax [Line 5(c) plus Line 6(c)] | 8 | | | |
| | 9 Dealer's Discount | 9 | | | |
| | 10 Net State Tax Due [Line 8 minus Line 9] | 10 | | | |
| | 11 Total State & Local Tax Due [Line 10 plus Line 7(c)] | 11 | | | |
| | 12 Penalty | 12 | | | |
| | 13 Interest | 13 | | | |
| | 14 Total Amount Due | | | | |
| | Check here if paid by EFT <input type="checkbox"/> | | | | |
| | Do not write in the space at right. | | | | |

Form ST-9A

Virginia Retail Sales and Use Tax Work Sheet

- Read instructions on reverse side before preparing this work sheet.
- Transfer lines indicated by the arrows to the corresponding line number on Form ST-9, Virginia Retail Sales and Use Tax Return.

Dealer's Name _____ Acct. Number _____

Address _____ Filing Period _____

| 1. | Gross Sales and/or Rentals - Enter the gross sales and/or rentals made during the period covered by the current return. [Enter on Form ST-9, Line 1] | 1. | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|------------------------------|------------------------|--|-------------|---------------|-------------------------------|------------------------------|-----|----------|-------|-----|----------|-----------|-------|-------|-----------|--|-------|------|-----|--|
| 2. | Personal Use - Enter the cost price of tangible personal property purchased without payment of sales tax and withdrawn from inventory for use or consumption and/or cost price of tangible personal property purchased either in or outside this state for dealer's own use or consumption on which no sales or use tax has been paid. [Enter on Form ST-9, Line 2] | 2. | | | | | | | | | | | | | | | | | | | | | |
| - EXEMPT SALES AND OTHER DEDUCTIONS - | | | | | | | | | | | | | | | | | | | | | | | |
| 3 a. | Exempt Sales | 3a. | | | | | | | | | | | | | | | | | | | | | |
| b. | Sales Price of Items Returned This Period - Enter sales price of items of tangible personal property sold during the period covered by this return, and returned by the purchaser during such period, if such sales are included in Line 1. | 3b. | | | | | | | | | | | | | | | | | | | | | |
| c. | Sales Price of Items Returned or Repossessed After Taxes Were Paid - Enter any part of sales price of items of tangible personal property returned or repossessed during a period on which state tax and local tax was paid to state for a prior period. | 3c. | | | | | | | | | | | | | | | | | | | | | |
| d. | Sales Price of Items Charged Off During This Period But After Taxes Were Paid - Enter that part of sales price of items of tangible personal property charged off during the period as bad debts on which state tax and local tax was paid to state for a prior period. | 3d. | | | | | | | | | | | | | | | | | | | | | |
| e. | Other Deductions - Attach schedule to work sheet. | 3e. | | | | | | | | | | | | | | | | | | | | | |
| 3. | Total Exempt State Sales and Other Deductions - Add Lines 3a through 3e. [Enter on Form ST-9, Line 3] | 3. | | | | | | | | | | | | | | | | | | | | | |
| 4. | Total Taxable State Sales and Use - Line 1 plus Line 2 less Line 3. [Enter on Form ST-9, Line 4] | 4. | | | | | | | | | | | | | | | | | | | | | |
| (a) Item and Tax Rate | | (b) Taxable Amount | (c) Tax | | | | | | | | | | | | | | | | | | | | |
| 5. | State - Food Sales Tax - Enter in Column (b) the amount of food sales from Line 4 subject to the reduced sales and use tax. Enter in Column (c) the food tax, computed by multiplying the amount in Column (b) by: - For periods ending on or prior to June 30, 2005, the rate of 3% (.03) . - For periods beginning on or after July 1, 2005, call (804) 367-8037 for the rate. [Enter these amounts in the same columns on Form ST-9, Line 5] | 5. | | | | | | | | | | | | | | | | | | | | | |
| 6. | State - General Sales and Use - Enter in Column (b) the amount from Line 4 subject to the General State Sales and Use Tax rate. Enter in Column (c) the general sales tax, computed by multiplying the amount in Column (b) by: Monthly Filers - For periods ending on or prior to August 31, 2004, the rate of 3.5% (.035). - For periods beginning on or after September 1, 2004, the rate of 4% (.04). Quarterly Filers - For periods ending on or prior to June 30, 2004, the rate of 3.5% (.035). - For the period of July 1, 2004 to September 30, 2004, multiply the July and August portion of the amount in Column (b) by 3.5% (.035) and the September portion by 4% (.04). - For periods beginning on or after Oct. 1, 2004, the rate of 4% (.04). [Enter these amounts in the same columns on Form ST-9, Line 6] | 6. | | | | | | | | | | | | | | | | | | | | | |
| 7. | Local Sales and Use Tax - Enter in Column (b) the amount from Line 4 that is subject to the local sales and use tax rate. If you sold fuels for domestic consumption, see instructions for Line 7. Enter the tax in Column (c) computed by multiplying the amount in Column (b) by .01 (1%). [Enter these amounts in the same columns on Form ST-9, Line 7] | 7. | | | | | | | | | | | | | | | | | | | | | |
| 8. | Total State Tax - Add Line 5, Column (c) and Line 6, Column (c). [Enter on Form ST-9, Line 8] | 8. | | | | | | | | | | | | | | | | | | | | | |
| 9a. | Dealer's Discount Rate - Dealer's discount is allowable only when your return and payment are made on time. (See instructions.) Enter the discount rate on Line 9a. Quarterly Filers - Follow instructions on Line 9 for the period of July 1, 2004, through September 30, 2004. | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th colspan="2">Total Monthly Taxable Sales From All Locations</th> <th colspan="2">Dealer's Discount Rate</th> </tr> <tr> <th>Is At Least</th> <th>But Less Than</th> <th>Ending Prior To Or On 8/31/04</th> <th>Beginning On Or After 9/1/04</th> </tr> </thead> <tbody> <tr> <td>\$0</td> <td>\$62,501</td> <td>.0343</td> <td>.03</td> </tr> <tr> <td>\$62,501</td> <td>\$208,001</td> <td>.0257</td> <td>.0225</td> </tr> <tr> <td>\$208,001</td> <td></td> <td>.0171</td> <td>.015</td> </tr> </tbody> </table> | | Total Monthly Taxable Sales From All Locations | | Dealer's Discount Rate | | Is At Least | But Less Than | Ending Prior To Or On 8/31/04 | Beginning On Or After 9/1/04 | \$0 | \$62,501 | .0343 | .03 | \$62,501 | \$208,001 | .0257 | .0225 | \$208,001 | | .0171 | .015 | 9a. | |
| Total Monthly Taxable Sales From All Locations | | Dealer's Discount Rate | | | | | | | | | | | | | | | | | | | | | |
| Is At Least | But Less Than | Ending Prior To Or On 8/31/04 | Beginning On Or After 9/1/04 | | | | | | | | | | | | | | | | | | | | |
| \$0 | \$62,501 | .0343 | .03 | | | | | | | | | | | | | | | | | | | | |
| \$62,501 | \$208,001 | .0257 | .0225 | | | | | | | | | | | | | | | | | | | | |
| \$208,001 | | .0171 | .015 | | | | | | | | | | | | | | | | | | | | |
| 9. | Dealer's Discount - Multiply Line 8 by Line 9a. Quarterly Filers - For the period of July 1, 2004, through September 30, 2004: - Multiply your tax for July 2004 and August 2004 by the applicable dealer's discount rate for the period ending on or before 8/31/04; and - Multiply your tax for September 2004 by the applicable dealer's discount rate for the periods beginning on or after 9/1/04. - Add the amounts and enter the total. [Enter on Form ST-9, Line 9] | | 9. | | | | | | | | | | | | | | | | | | | | |
| 10. | Net State Tax - Line 8 less Line 9. [Enter on Form ST-9, Line 10] | 10. | | | | | | | | | | | | | | | | | | | | | |
| 11. | Total State and Local Tax Due - Add Line 7, Column (c) and Line 10. [Enter on Form ST-9, Line 11] | 11. | | | | | | | | | | | | | | | | | | | | | |
| 12. | Penalty for Late Filing and Payment [Enter on Form ST-9, Line 12] | 12. | | | | | | | | | | | | | | | | | | | | | |
| 13. | Interest for Late Filing and Payment [Enter on Form ST-9, Line 13] | 13. | | | | | | | | | | | | | | | | | | | | | |
| 14. | Total Tax, Penalty and Interest - Add Lines 11, 12, and 13. [Enter on Form ST-9, Line 14] | 14. | | | | | | | | | | | | | | | | | | | | | |

Do Not Mail this Work Sheet. Retain For Your Records.

Virginia Retail Sales and Use Tax Work Sheet Instructions

What's New: The state sales and use tax rate on sales of nonfood items increases from 3.5% to 4%, effective September 1, 2004. This change will result in a combined state and local tax rate of 5% (4% state tax and 1% local tax). For sales of food for home consumption, the current state tax rate of 3% remains in effect through June 30, 2005. For additional information about sales and use tax laws, visit our web site at www.tax.state.va.us.

The initial purchase of telephone calling cards is subject to the Virginia sales and use tax effective July 1, 2004. The charge for the renewal, recharge or replenishment to obtain additional minutes, subsequent to the initial purchase, is not subject to tax. The charge for the replenishment is exempt regardless of whether the transaction is done in person, over the telephone, or over the Internet. Dealers who sell telephone calling cards through vending machines are required to remit tax based upon the cost price of the calling cards. Telephone calling cards, subject to the sales tax, are not subject to any other state and local utility taxes.

General: This work sheet may be used to compute the amounts you must report on Form ST-9, the Dealer's Retail Sales and Use Tax Return. If you use this work sheet, transfer the lines indicated by arrows on the work sheet to Form ST-9. Form ST-9 is used to report and pay the tax to the Department of Taxation.

Filing Procedure: Unless paying by Electronic Funds Transfer, make a check or money order payable to the Virginia Department of Taxation and mail Form ST-9 with your payment to the **Department of Taxation, P.O. Box 26626, Richmond, Virginia 23261-6626**, or deliver to your local commissioner of the revenue or treasurer, as soon as possible after the close of the reporting period but not later than the 20th day of the following month. **A return must be filed for each reporting period even if no tax is due.** Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

Change of Ownership: If there has been a change of ownership, do not use the return with the name and account number of the former owner. Send the return with notice of change to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. You can register a new dealer and/or locations, by either completing a Form R-1, Business Registration Application, or electronically using iReg on the Department's web site, www.tax.state.va.us. The Form R-1 can be obtained from the Department's web site or by calling the Department's Forms Request Unit at (804) 440-2541.

Change of Address/Out-of-Business: If you change your business mailing address or discontinue your business, either send a completed Form R-3, Registration Change Request or a letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. A Form R-3 can be obtained from the Department's web site, www.tax.state.va.us, or by calling the Department's Forms Request Unit at (804) 440-2541.

Questions: If you have questions, please call (804) 367-8037 or write the **Virginia Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115**. Most Virginia tax forms can be obtained from the Department's web site, www.tax.state.va.us, or by calling the Department's Forms Request Unit at (804) 440-2541. Tenemos servicios disponible en Español.

Instructions For Completing Form ST-9A

- Instructions for lines not mentioned below are on the work sheet.
- Transfer lines indicated by the arrows to the corresponding line number on Form ST-9, Retail Sales and Use Tax Return.

Line 1: Enter the total gross dollar amount for items sold during the period. This includes tangible personal property sold or leased during the period, and taxable services sold during the period. It includes sales for cash and sales on credit. Do not include the cost price of tangible personal property defined on Line 2. **Do not include sales tax in your gross sales figure.**

Line 2: Enter the cost price of all items of tangible personal property purchased without payment of the sales tax and withdrawn from inventory for use or consumption. Also include the cost price of all items of tangible personal property purchased either inside or outside Virginia for use or consumption, and on which no Virginia sales or use tax was paid at the time of purchase. (23 VAC 10-210-6030, Virginia Retail Sales and Use Tax Regulations.)

Line 3a: Enter the total amount of all exempt sales made during the period covered by the return. Also include one-half the charge made for maintenance contracts that provide for both parts and labor, exempt nonprescription drugs and proprietary medicines, and sales of heating fuels for domestic consumption.

Line 3b-f:

- b.** Enter any part of the sales price of items of tangible personal property sold during the period and returned by a customer during the same period, if such sales are included on Line 1 and not deducted on Line 3a. (23 VAC 10-210-3080)
- c.** Enter any part of the sales price of items of tangible personal property returned by a customer after you have paid the state and the local tax on such items, resulting in a refund to the purchaser or a credit to his account during the period; also include in this line the unpaid sales price of items of tangible personal property sold under a retained title, conditional sale, or similar contract that were repossessed by you during the period, and on which you have paid the state and local tax. (23 VAC 10-210-3060)
- d.** Enter that part of the sales price of tangible personal property that was charged off during the period as a bad debt, and on which you have paid the state and local tax. (23 VAC 10-210-160)
- e.** Enter any other deduction allowed by law. For example, if for a prior period you paid the state tax and the local tax on a \$100 sale, and during the period covered by the current return the purchaser claimed a 2% 10-day cash discount (2% of \$100 = \$2), you may recover the tax paid the state for a prior period on the \$2 cash discount so taken by the customer by entering the amount of \$2.

Line 3: Enter the sum of Lines 3a through 3e.

IMPORTANT: The sum of Lines 3b through 3e, total deductions, must be less than or equal to Line 1 plus Line 2, minus Line 3a; carry any excess deductions forward to your next return.

Line 4: Enter the combined amount of Line 1 plus Line 2, less Line 3. i.e. (Gross Sales + Personal Use - Exempt Sales & Other Deductions = Taxable Sales)

Line 5:

Column (b): Enter the portion of the amount from Line 4 that is attributable to eligible food sold for home consumption that is subject to the reduced sales and use tax rate.

Column (c): Enter the tax in Column (b).

LINE 6:

Column (b): Enter the portion of the amount from Line 4 that is subject to the state general sales tax rate. This is the amount on Line 4 minus the amount (if any) reported on Line 5.

Column (c): Enter the tax in Column (b).

Line 7:

Column (b): Enter the amount subject to the local sales and use tax rate of 1%. Generally, this is the same as the taxable state sales and use amount reported on Line 4 on the work sheet. Sales of fuels for domestic consumption are not subject to state tax, but are subject to local tax unless the locality has specifically exempted these fuels. If the locality has not specifically exempted these fuel sales, the amount you enter on Line 7, Column (b) must equal the total of your sales of fuels for domestic consumption plus the amount on Line 4.

Column (c): Enter the tax computed by multiplying the amount in Column (b) by .01 (1%).

Line 9a: The dealer's discount rate is based on total monthly taxable sales from all locations. You cannot take the dealer's discount unless you file the return and pay the tax by the due date. No dealer's discount is allowed on local tax. Determine the dealer's discount rate as follows:

If you file only one return (including a consolidated return), find your taxable sales on Line 4. Use this number to determine your discount rate from the table on Line 9a.

If you file more than one return, add the total monthly taxable sales from all locations. Use this number to determine your discount rate.

If you file quarterly, add the total quarterly taxable sales from all locations. Divide by three to find average monthly taxable sales. Use this number to determine your discount rate.

Line 9: Enter on Line 9 the dealer's discount computed by multiplying the amount of state tax on Line 8 by the applicable discount rate on Line 9a.

Line 12: Enter on Line 12 the penalty for failure to file and/or pay on time. The penalty is 6% of the tax due for each month, or part of a month, that the tax is not paid, not to exceed 30%. In no case will the penalty be less than \$10, **even if no tax is due.**

Line 13: Enter interest if you file the return and/or pay the tax after the due date. Interest is computed on the tax due on Line 11 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%.

6202053 (4/01)

SCHEDULE OF LOCAL SALES AND USE TAXES

NAME AND ADDRESS

ACCOUNT NUMBER _____

FILING PERIOD _____

[illegible]

LIST OF VIRGINIA COUNTIES AND CITIES AND LOCALITY CODE NUMBERS

NOTE THAT EACH OF FIVE COUNTIES HAS THE SAME NAME AS A CITY:
BEDFORD, FAIRFAX, FRANKLIN, RICHMOND, AND ROANOKE

COUNTIES

| | | | |
|----------------------|-----------------------|--------------------|-----------------------|
| 100 Accomack | 124 Cumberland | 149 King and Queen | 176 Prince William |
| 101 Albemarle | 125 Dickenson | 150 King William | 177 Pulaski |
| 102 Alleghany | 126 Dinwiddie | 151 Lancaster | 178 Rappahannock |
| 103 Amelia | 128 Essex | 152 Lee | 179 Richmond (County) |
| 104 Amherst | 129 Fairfax (County) | 153 Loudoun | 180 Roanoke (County) |
| 105 Appomattox | 130 Fauquier | 154 Louisa | 181 Rockbridge |
| 106 Arlington | 131 Floyd | 155 Lunenburg | 182 Rockingham |
| 107 Augusta | 132 Fluvanna | 156 Madison | 183 Russell |
| 108 Bath | 133 Franklin (County) | 157 Mathews | 184 Scott |
| 109 Bedford (County) | 134 Frederick | 158 Mecklenburg | 185 Shenandoah |
| 110 Bland | 135 Giles | 159 Middlesex | 186 Smyth |
| 111 Botetourt | 136 Gloucester | 160 Montgomery | 187 Southampton |
| 112 Brunswick | 137 Goochland | 162 Nelson | 188 Spotsylvania |
| 113 Buchanan | 138 Grayson | 163 New Kent | 189 Stafford |
| 114 Buckingham | 139 Greene | 165 Northampton | 190 Surry |
| 115 Campbell | 140 Greensville | 166 Northumberland | 191 Sussex |
| 116 Caroline | 141 Halifax | 167 Nottoway | 192 Tazewell |
| 117 Carroll | 142 Hanover | 168 Orange | 193 Warren |
| 118 Charles City | 143 Henrico | 169 Page | 195 Washington |
| 119 Charlotte | 144 Henry | 170 Patrick | 196 Westmoreland |
| 120 Chesterfield | 145 Highland | 171 Pittsylvania | 197 Wise |
| 121 Clarke | 146 Isle of Wight | 172 Powhatan | 198 Wythe |
| 122 Craig | 147 James City | 173 Prince Edward | 199 York |
| 123 Culpeper | 148 King George | 174 Prince George | |

CITIES

| | | |
|----------------------|--------------------|---------------------|
| 200 Alexandria | 206 Fredericksburg | 213 Petersburg |
| 240 Bedford (City) | 231 Galax | 244 Poquoson |
| 201 Bristol | 207 Hampton | 214 Portsmouth |
| 202 Buena Vista | 208 Harrisonburg | 215 Radford |
| 203 Charlottesville | 209 Hopewell | 216 Richmond (City) |
| 236 Chesapeake | 237 Lexington | 217 Roanoke (City) |
| 227 Colonial Heights | 210 Lynchburg | 239 Salem |
| 230 Covington | 242 Manassas | 219 Staunton |
| 205 Danville | 243 Manassas Park | 220 Suffolk |
| 238 Emporia | 223 Martinsville | 228 Virginia Beach |
| 234 Fairfax (City) | 211 Newport News | 225 Waynesboro |
| 226 Falls Church | 212 Norfolk | 221 Williamsburg |
| 235 Franklin (City) | 232 Norton | 222 Winchester |